

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; margin-top: 20px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="margin-top: 10px;"> <b>CITY OF</b> <u>West Bend</u>, IOWA  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center; margin-top: 20px;"> <b>16207400900000</b>  <b>City Clerk</b>  <b>PO Box 348</b>  <b>West Bend, IA 50597</b> </div> <div style="text-align: center; margin-top: 10px;"> <small>(Please correct any error in name, address, and ZIP Code)</small> </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	320,254		320,254	318,735
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	320,254		320,254	318,735
Delinquent property taxes	0		0	0
TIF revenues	64,292		64,292	65,615
Other city taxes	141,519	0	141,519	127,305
Licenses and permits	1,747	0	1,747	2,030
Use of money and property	11,950	23,171	35,121	30,950
Intergovernmental	312,769	432	313,201	464,222
Charges for fees and service	19,704	2,909,032	2,928,736	3,306,073
Special assessments	0	0	0	0
Miscellaneous	265,170	56,022	321,192	22,190
Other financing sources	150,285	169,490	319,775	969,775
<b>Total revenues and other sources</b>	1,287,690	3,158,147	4,445,837	5,306,895
<b>Expenditures and Other Financing Uses</b>				
Public safety	189,144	0	189,144	937,855
Public works	144,685	0	144,685	222,000
Health and social services	4,342	0	4,342	4,500
Culture and recreation	165,192	0	165,192	193,130
Community and economic development	118,960	0	118,960	159,165
General government	51,925	0	51,925	66,075
Debt service	150,554	0	150,554	150,660
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	824,802	0	824,802	1,733,385
Business type activities	0	2,609,348	2,609,348	3,203,135
<b>Total ALL expenditures</b>	824,802	2,609,348	3,434,150	4,936,520
Other financing uses, including transfers out	45,720	274,055	319,775	719,775
<b>Total ALL expenditures/And other financing uses</b>	870,522	2,883,403	3,753,925	5,656,295
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	417,168	274,744	691,912	-349,400
Beginning fund balance July 1, 2015	1,178,193	2,468,038	3,646,231	3,498,345
Ending fund balance June 30, 2016	1,595,361	2,742,782	4,338,143	3,148,945

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 973,600	Other long-term debt	\$ 0
Revenue debt	\$ 778,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 80,229		
		General obligation debt limit	\$ 2,326,002

**CERTIFICATION**  
 THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 10/20/16	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Lisa Sewell	Telephone →	Area Code 515	Number 887-2181
Signature of Mayor or other City official (Name and Title)		Date signed 10/5/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF West Bend						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	258,910	37,158		24,186			320,254			320,254	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	258,910	37,158		24,186	0		320,254		T01	320,254	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	258,910	37,158		24,186	0	0	320,254			320,254	6			
7	<b>TIF revenues</b>			64,292				64,292		T01	64,292	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	178	26		15			219		T15	219	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax	34,460						34,460		C30	34,460	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax		7,485					7,485		T19	7,485	13			
14	Other local option taxes		99,355					99,355		T09	99,355	14			
15	<b>TOTAL OTHER CITY TAXES</b>	34,638	106,866	0	15	0	0	141,519	0		141,519	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,747						1,747		T29	1,747	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	11,212	687	51				11,950	12,771	U20	24,721	18			
19	Rents and royalties							0	10,400	U40	10,400	19			
20	Other miscellaneous use of money and property							0	0	U20	0	20			
21								0	0		0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	11,212	687	51	0	0	0	11,950	23,171		35,121	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0	432	B79	432	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	432		432	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF West Bend		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		97,010					97,010		C46	97,010	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	3,515						3,515		C89	3,515	49	
50	Iowa Department of Transportation							0		C89	0	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim	14,579	2,099	1,077	1,289			19,044		C89	19,044	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	18,094	99,109	1,077	1,289	0	0	119,569	0		119,569	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	17,623						17,623			17,623	63	
64	Library service							0		D89	0	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	22,375						22,375		D89	22,375	66	
67		153,202						153,202		D89	153,202	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	193,200	0	0	0	0	0	193,200	0		193,200	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	211,294	99,109	1,077	1,289	0	0	312,769	432		313,201	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	101,120	A91	101,120	73	
74	Sewer							0	140,544	A80	140,544	74	
75	Electric							0	1,693,654	A92	1,693,654	75	
76	Gas							0	773,596	A93	773,596	76	
77	Parking							0		A60	0	77	
78	Airport							0		A01	0	78	
79	Landfill/garbage							0	194,908	A81	194,908	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF West Bend						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	130						130		A50	130	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	420						420		A89	420	99				
100	Park, recreation, and cultural charges	19,154						19,154		A61	19,154	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0	5,210		5,210	103				
104	TOTAL CHARGES FOR SERVICE	19,704	0	0	0	0	0	19,704	2,909,032		2,928,736	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	255,456						255,456		U99	255,456	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	2,120						2,120		U30	2,120	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	7,594						7,594	5,051		12,645	113				
114								0	50,971		50,971	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	265,170	0	0	0	0	0	265,170	56,022		321,192	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF West Bend		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	802,675	243,820	65,420	25,490	0	0	1,137,405	2,988,657		4,126,062	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	65,160			85,125			150,285	164,490		314,775	127
128	Internal TIF loans and transfers in							0	5,000		5,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	65,160	0	0	85,125	0	0	150,285	169,490		319,775	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	867,835	243,820	65,420	110,615	0	0	1,287,690	3,158,147		4,445,837	132
133												133
134	Beginning fund balance July 1, 2015	778,522	365,927	33,102	642			1,178,193	2,468,038		3,646,231	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,646,357	609,747	98,522	111,257	0	0	2,465,883	5,626,185		8,092,068	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF West Bend						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	56,692	17,570					74,262		E62	74,262	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	87,683						87,683		E24	87,683	13		
14	Purchase of land and equipment	24,153						24,153		G24	24,153	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	71						71		E32	71	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	2,975						2,975		E89	2,975	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	171,574	17,570		0	0	0	189,144			189,144	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF West Bend		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	69,084	10,696					79,780		E44	79,780	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		44,383					44,383		F44	44,383	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	10,456						10,456		E44	10,456	48
49	Traffic control safety — Current operation	1,536						1,536		E44	1,536	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		5,949					5,949		E44	5,949	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	1,327						1,327		E81	1,327	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,254						1,254		E89	1,254	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	83,657	61,028		0	0	0	144,685			144,685	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF West Bend		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	4,342						4,342		E32	4,342	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,342	0				0	4,342			4,342	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF West Bend		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	67,730	16,282					84,012		E52	84,012	122
123	Purchase of land and equipment	2,563						2,563		G52	2,563	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,632	94					9,726		E61	9,726	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	48,754	1,991					50,745		E61	50,745	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,546						12,546		E61	12,546	135
136	Other culture and recreation		5,600					5,600		E61	5,600	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	141,225	23,967		0	0	0	165,192			165,192	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment	4,474						4,474		G89	4,474	142
143	Economic development — Current operation	19,891						19,891		E89	19,891	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	1,523						1,523		E50	1,523	145
146	Purchase of land and equipment	25,000						25,000		G50	25,000	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	67						67		E29	67	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	299		48,567				48,866		E89	48,866	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction	19,139						19,139		F89	19,139	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	70,393	0	48,567	0	0	0	118,960			118,960	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF West Bend		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,494	120					3,614		E29	3,614	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	5,512						5,512		E23	5,512	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,087						1,087		E89	1,087	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,271						9,271		E25	9,271	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	32,441						32,441		E89	32,441	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	51,805	120	0	0	0	0	51,925			51,925	176
177	Section G — DEBT SERVICE			40,114	110,440			150,554			150,554	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	40,114	110,440	0	0	150,554			150,554	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	522,996	102,685	88,681	110,440	0	0	824,802			824,802	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF West Bend		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								79,611	E91	79,611	198
199	Purchase of land and equipment									G91	0	199
200	Construction								11,094	F91	11,094	200
201	Sewer and sewage disposal — Current operation								42,388	E80	42,388	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,369,061	E92	1,369,061	204
205	Purchase of land and equipment								11,119	G92	11,119	205
206	Construction								78,287	F92	78,287	206
207	Gas Utility — Current operation								602,734	E93	602,734	207
208	Purchase of land and equipment								36,121	G93	36,121	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								188,564	E81	188,564	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF West Bend						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								4,951	E89	4,951	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								179,067		179,067	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246									6,351		6,351	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,609,348		2,609,348	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	522,996	102,685	88,681	110,440	0	0	824,802	2,609,348		3,434,150	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		40,720					40,720	274,055		314,775	255
256	Internal TIF loans/repayments and transfers out			5,000				5,000			5,000	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	40,720	5,000	0	0	0	45,720	274,055		319,775	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	522,996	143,405	93,681	110,440	0	0	870,522	2,883,403		3,753,925	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted		466,342	4,841	817			472,000			472,000	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,123,361						1,123,361			1,123,361	267
268	<b>Total Governmental</b>	1,123,361	466,342	4,841	817	0	0	1,595,361			1,595,361	268
269	<b>Proprietary</b>								2,742,782		2,742,782	269
270	<b>Total ending fund balance June 30, 2016</b>	1,123,361	466,342	4,841	817	0	0	1,595,361	2,742,782		4,338,143	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,646,357	609,747	98,522	111,257	0	0	2,465,883	5,626,185		8,092,068	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

## CITY OF West Bend

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

## SALARIES AND WAGES

Total salaries and wages paid.....

Amount - Omit cents	
200 \$	414,164

## DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
		Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 144,000	29U	39U 46,000	49U	49U	49U 98,000	49U	189 2,118
3. Electric utility	19U 785,000	29U	39U 105,000	49U	49U	49U 680,000		192 18,625
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 5,000	29U	39U 5,000	49U	49U 0	49U	49U	189 0
9. Other-Specify Urban Renewal	19U 120,343	29U	39U 40,114	49U	49U 80,229	49U	49U	189 0
10. GO Notes - Drainage	19U 115,000	29U	39U 55,000	49U 60,000	49U	49U	49U	189 4,918
11. GO Notes - Electric	19U 320,000	29U	39U 45,000	49U 275,000	49U	49U	49U	189 4,523
12. Electric Utility - Interfund	19U 675,200	29U	39U 36,600	49U 638,600	49U	49U	49U	189 6,752
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	2,164,543	0	332,714	973,600	80,229	778,000	0	36,936

Outstanding as of JULY 1, 2015

Outstanding as of JUNE 30, 2016

61V \$	
64V \$	0

**DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

Amount - Omit cents			
\$	46,520,030	x .05 = \$	2,326,002

**CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016**

PART VII - CASH AND INVESTMENT ASSETS - 2013 - 2014							
Type of asset	Amount - Omit cents						
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61		
	\$		\$			4,338,143	4,338,143

REMARKS

V98